



State Board of Equalization

News Release

Chairman Jerome E. Horton

4th District – Los Angeles

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Executive Director
www.boe.ca.gov

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Top 500 Sales and Use Tax Delinquencies in California

Sacramento – The California State Board of Equalization (BOE) today updated its online list of the [Top 500 sales and use tax delinquencies](#), which total \$491.2 million in taxes through the second quarter of 2014. Also, an [interactive map](#) displays location, account name, and amount owed by delinquent taxpayers.

Legislation enacted in 2011 ([AB 1424](#), [Perea](#)) expanded the former Top 250 list to 500 and also required the BOE to provide confidential information to participating state agencies that oversee taxpayers' occupational, professional, and driver licenses. In addition, it provided for delinquent taxpayers to be precluded from contracting with the state.

"The BOE remains committed to working with all California taxpayers including those listed herein, toward maximizing voluntary compliance. As an advocate for taxpayers, I encourage taxpayers on this list to contact the Board and learn how they can resolve their liability with the state," said BOE Chairman Jerome E. Horton. "The BOE offers many options to taxpayers under financial stress and BOE staff can work with taxpayers to provide assistance to those facing tough financial times."

Since the inception of this program in 2007, the BOE has received \$11.04 million from 134 qualifying taxpayers who came forward to pay their debts; 111 are making installment payments and 23 have paid their debt in full.

California law requires the BOE to post this information every quarter and to remove amounts that are being addressed through payment arrangement, bankruptcy, litigation, or appeal. Taxpayers are notified 30 days before their information is posted, allowing them time to pay.

Of the total \$491.2 million owed on the latest list, \$99.2 million are jointly owed liabilities. This means individuals associated with a corporation, partnership, limited partnership, limited liability partnership, or limited liability company might be personally responsible for delinquent taxes.

The following 77 taxpayers were added to this quarter's list, and owe a combined \$45 million.

Registered Business Name	Doing Business As (DBA)	City	State	Liability Amount Due
JUAN M. GONZALEZ TRUJILLO	KING AUTO SALES	LOS ANGELES	CA	\$2,126,450.81



AMERICAN CAPITAL ENERGY INC		N CHELMSFORD	MA	\$1,638,653.44
BARRY WAYNE MANCHA		RIVERSIDE	CA	\$1,527,227.14
MATTHEW J. MAZZEI		PITTSBURG	CA	\$1,422,143.11
AMIN NAZIH MAADARANI	AMINS AUTO SALE	SACRAMENTO	CA	\$1,315,399.76
LUKE PATRICK ERWIN		CARLSBAD	CA	\$1,281,579.34
PAUL J.POLIZZI	AUTO SOUNDS	GOLETA	CA	\$1,248,511.01
CANDELARIO ACEVEDO	JUST CARS	CORONA	CA	\$1,204,761.14
IRVINE PHOTO GRAPHICS INC		LAKE FOREST	CA	\$1,046,731.76
JOSE CARLOS CORONA JR.	KAR-CO AUTO CENTER	POMONA	CA	\$993,129.99
JANETTE SUZANNE SEDAKER		CORONA	CA	\$880,142.55
RANCHO MOTORSPORTS, INC.	RANCHO MOTORSPORTS RHINO LININGS	ONTARIO	CA	\$708,699.71
JUAN FRANCISCO SERVIN-MARTINEZ, JR	JUANITOS AUTO SALES	LOS ANGELES	CA	\$704,156.62
ZENIA K. KOHLI		CASTRO VALLEY	CA	\$701,123.21
THOMAS JOHN TANKERSLEY		SANTA ANA	CA	\$656,809.09
CAPITOL WELLNESS, INC.	CAPITOL WELLNESS COLLECTIVE	SACRAMENTO	CA	\$651,915.47
YUJEN CHEN	888 AUTO	SUNNYVALE	CA	\$640,251.84
KAMBOJ LIQUOR INC.	KAMBOJ LIQUORS INC	ALTADENA	CA	\$625,725.51
JOSE SANTILLAN	A.Z. AUTO	ANAHEIM	CA	\$573,254.50
DELUXE HOLDINGS, INC.	DELUXE RENT A CAR	LOS ANGELES	CA	\$562,331.16
FACE CAFE INVESTMENT INC		ALHAMBRA	CA	\$536,657.46
DUNG XUAN NGUYEN		WILMINGTON	CA	\$530,989.89
MAMU INC	ARCO	LOS ANGELES	CA	\$521,012.21
FRESH WOK, INC	IRON WOK ASIAN BISTRO	SAN DIEGO	CA	\$514,848.03

ALMOEZ ABDUL MEGJI		AGOURA HILLS	CA	\$463,103.97
LE FAUBOURG LLC	SAINT AMOUR	CULVER CITY	CA	\$451,111.41
SAIED S. AMIN	CABLE CAR PIZZA	SAN FRANCISCO	CA	\$436,538.69
LARSEN GOLF CARS, INC		INDIO	CA	\$436,325.73
ALBERTO LEONARDO CIDRON		PACOIMA	CA	\$435,843.94
EMA PIZZA CO, INC.	DOMINOS PIZZA	SAN JACINTO	CA	\$435,735.35
LILIANA MABEL CIDRON		PACOIMA	CA	\$434,918.94
SAPPHIRE LOUNGE LLC		ALHAMBRA	CA	\$434,901.48
HESPERIA TRUSS INC.		HESPERIA	CA	\$434,844.96
BIONDI BROTHERS HOME FURNISHINGS, INC.		TRACY	CA	\$433,856.86
LOUIE JACK QUEZADA		STANTON	CA	\$433,676.49
S.G. BROS. ENTERPRISES INC.		WHITTIER	CA	\$433,340.95
LEONARD WAYNE WITMER	TARGET MOTORS BERTONE	CHULA VISTA	CA	\$433,269.58
PADRINOS INC.		PORTER RANCH	CA	\$432,679.05
THE AUTO DISTRIBUTOR GROUP	THE AUTO GROUP	SAN JOSE	CA	\$431,556.91
SENSATION SPAS INC.	SENSATION SPAS INC	ARROYO GRANDE	CA	\$430,877.61
Partnership consisting of: FAUZIA KHAN, SHAHZAD HAIDER KHAN	E-Z FOOD MARKET	JURUPA VALLEY	CA	\$430,373.34
MUNIR SAAD		SAN BRUNO	CA	\$429,661.59
ABBAD SALEH ALTAYYAR		MODESTO	CA	\$429,116.06
OCEANCOUNTRY PARTNERS, L.P.	CARINOS	IRVINE	CA	\$428,856.32
MEGA MICRO, INC		SAN DIEGO	CA	\$428,669.37
SO-CAL ROOFING SUPPLY INC.		PACOIMA	CA	\$428,174.00
FOREVER GREEN ATHLETIC FIELDS OF THE WEST, LP.	FOREVER GREEN OF THE WEST, LP.	SAN DIEGO	CA	\$426,401.27

SUMMIT ENERGY CORPORATION		LOS ANGELES	CA	\$426,010.60
ANGELA MICHELLE BOYD	UNIQUELY ELEGANT ATTIRE	RANCHO CUCAMONGA	CA	\$423,328.52
U.S.A. NATIONAL SERVICES CORPORATION	NATIONAL AUTO SALES	FRESNO	CA	\$421,413.58
THE PLAYSET CO., INC.	ISLANDER DESIGNS	FONTANA	CA	\$421,173.50
YAHYA SEYED DASTMALCHIAN	LOGICAL OPERATION	RIVERSIDE	CA	\$420,997.18
SYNDEX READY MIX LLC		BUTTONWILLOW	CA	\$420,460.77
SYNCHRONEX		SAN JOSE	CA	\$420,228.04
GONZALES AUTOMOTIVE GROUP INC	CASA DE GONZALES	SOUTH GATE	CA	\$419,509.49
LANDRY MANAGEMENT, INC.	CONCORD KAWASAKI	CONCORD	CA	\$419,186.60
SUNBURST MAINTENANCE CO.INC.	PACIFIC SANITARY SUPPLY	SAN GABRIEL	CA	\$418,714.27
MARIO ROLANDO DIAZ III		ANAHEIM	CA	\$417,936.56
I. E. THC.		JURUPA VALLEY	CA	\$417,765.46
ABDELNASER AHMAD AYYASH		FRESNO	CA	\$416,428.58
DAMON KUANG		OAKLAND	CA	\$415,920.44
D & A CAFE, INC.		OAKLAND	CA	\$415,920.44
ABC MEDICAL SUPPLY, INC.	MHCS, INCORPORATED	LODI	CA	\$415,257.46
RENT 4 LESS, INC.	RENT 4 LESS	FULLERTON	CA	\$413,261.81
HEALTHY LIVING COLLECTIVE, INC	HEALTHY LIVING	MODESTO	CA	\$411,988.78
FUTTATINI, LLC	MERCED CITY TRUCK STOP	SAN BRUNO	CA	\$411,520.46
UNITED VINYL MANUFACTURES INC.		PICO RIVERA	CA	\$411,125.90
ROOM SOURCE LLC		MODESTO	CA	\$410,554.47
DONALD CARL KRAWETZ	SPA WARRIOR	NOVATO	CA	\$410,228.78
WISAL AMEEN INC.	BANK AUTO SALES	SAN JOSE	CA	\$409,965.18

WORLDWIDE PETROLEUM COMPANY	WORLD PETROL - CALI MART	CHULA VISTA	CA	\$409,158.93
RAFFY & GAREN ENTERPRISES, INC	LA HABRA MOBIL	LA HABRA	CA	\$406,771.87
SEGURA MOTORS GROUP CORP.	SEGURA MOTORS	PALMDALE	CA	\$406,263.82
THOMAS EARL SYMONDS	HEMET FAMILY AUTO SALES	HEMET	CA	\$406,017.02
GEMRE CORPORATION		LONG BEACH	CA	\$405,176.62
FULL SPECTRUM INTERNATIONAL, INC	CEDRUS SAUNA	NORWALK	CA	\$404,558.78
BAY BRIDGE AUTO CENTER, INC.	BAY BRIDGE AUTO GROUP	OAKLAND	CA	\$404,347.44
Total				\$45,037,529.97

BOE's list of the state's Top 500 sales and use tax delinquencies is updated quarterly at <http://1.usa.gov/BOETop500>. Taxpayers on the Top 500 list may contact the BOE at 1-916-323-8624 to resolve their accounts and make payment agreements. Taxpayers will have their names removed from this list if they pay the tax liability in full, enter into and comply with an installment agreement, or resolve the tax liability. The Franchise Tax Board's Top 500 list is published biannually on FTB's website at ftb.ca.gov.

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Elected in 2010, Chairman Jerome E. Horton is the Fourth District Member of the California State Board of Equalization, representing more than 8.5 million residents in Los Angeles County. He is also the Board of Equalization's Legislative Committee Chairman. He is the first to serve on the Board of Equalization with over 21 years of experience at the BOE. Horton previously served as an Assembly Member of the California State Assembly from 2000-2006.

The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects \$56 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit www.taxes.ca.gov.

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